

REMARKS

Applicants request reconsideration and allowance of the present application in view of the following amendments to the claims and remarks.

Upon entry of the foregoing amendments, claims 1-9, 12-26 and 28-44 remain pending. Claims 1, 28, and 29 are independent claims.

Applicants' representative (the undersigned) appreciates the courtesies extended by Examiner Singh during the April 16, 2008 telephone interview between Examiner Singh and Applicants' representative. During the telephone interview, the Office Action mailed February 6, 2008 ("Office Action") was discussed. An exhibit was not shown (or discussed), nor was a demonstration conducted (or discussed). Applicants' representative discussed: i) the priority claim as set forth on pages 2-3 of the Office Action; ii) the rejection of claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 112, first paragraph, as set forth on pages 4-5 of the Office Action; iii) the rejection of claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 101 as set forth on pages 5-6 of the Office Action, and iv) the rejection of claim 1 under 35 U.S.C. § 103(a) over U.S. Pat. No. 6,792,145 to Gay, U.S. Pat. Publication 2006/0167772 to Zilberman, and U.S. Pat. No. 7,260,773 to Zernik, as set forth on pages 7-11 of the Office Action. Agreement was not reached as to allowable subject matter.

On pages 2-3 of the Office Action, the Examiner continues to indicate that Applicants have not complied with one or more conditions for receiving the benefit of an earlier filing. As discussed with the Examiner during the April 16, 2008 telephone interview, Applicants' representative noted that on June 14, 2007, the Office of Petitions granted Applicants' petition under 37 C.F.R. § 1.78(A)(6), and accepted Applicants' unintentionally delayed claim of priority under 35 U.S.C. § 119(e). Accordingly, Applicants request that the Examiner acknowledge the priority claim under 35 U.S.C. § 119(e).

On pages 4-5 of the Office Action, the Examiner rejected claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 112, first paragraph. The Examiner states that "the numerical tabular delta data is numerically different in amount from the related first-document tabular numerical data and second-document tabular numerical data" does not appear to be supported in the

specification. However, as discussed with the Examiner during the April 16, 2008 telephone interview, Applicants' representative noted that on October 2, 2007, Applicants' filed remarks in an Amendment that addressed the (same) rejection under 35 U.S.C. § 112, first paragraph, as set forth in the Office Action dated July 2, 2007. For the Examiner's convenience, those remarks are (again) provided below:

Figure 7, and associated text, of Applicants' specification disclose the claimed subject matter. As disclosed in para. [0029] of Applicants' specification, Figure 7 is an example of a comparison of related tabular data subject matter from two different documents. Para. [0071] of Applicants' specification provides an example of how to perform certain calculations. In particular, para. [0071] discloses:

[0071] In row 58 [[of FIG. 7]] percent changes data can be calculated by dividing the current filing value by the previous filing value, minus one, times 100 for each matched data pair of related subject matter. Before percentage changes data is computed, the matched data pair should be converted to use the same units.

Using the technique disclosed in para. [0071] of Applicants' specification, and using exemplary data from the first two columns of data and the first three rows of data included in Figure 7 lends itself to the following calculations:

$$\$9588 - \$58 = \$9530$$

$$((\$9588 / \$9530) - 1) \times 100 = 0.61\%.$$

\$9588, \$58, and the calculated result, 0.61% are shown in Figure 7.

Applicants submit that this calculation, disclosed in Applicants' drawings and specification, is described in a way to reasonably convey to one skilled in the art that the inventors, at the time that application was filed, had possession of the claimed invention.

In view of the foregoing, Applicants request that the Examiner withdraw the rejection of claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 112, first paragraph.

On pages 5-6 of the Office Action, the Examiner also rejected claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 101. In view of the April 16, 2008 telephone interview between Examiner Singh and Applicants' representative, it is believed that the amendments made (above) to independent claims 1, 29 and 30 render moot the rejection of claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 101. Support for the amendments to the claims is found at least at paragraph [0033] of Applicants' 18-month publication (US 20050015716). In view of the foregoing, Applicants request that the Examiner withdraw the rejection of claims 1-9, 12-26 and 28-44 under 35 U.S.C. § 101.

On page 7 of the Office Action, the Examiner rejected claims 1-2, 9, 13-14, 16, 18-23, 25, and 28-41 under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 6,792,145 ("Gay") in view of U.S. Publication 2006/0167772 ("Zilberman"), and further in view of U.S. Patent No. 7,260,773 (Zernik). On page 21 of the Office Action, the Examiner rejected claims 3-8, 12, 15, 17, 24, 26 and 42-44 under 35 U.S.C. § 103(a) over Gay, Zilberman, Zernik, and U.S. Publication 2004/0230892 to Horton.

The amendments to independent claims 1, 28 and 29 distinguish over Gay, Zilberman and Zernik, alone or in combination. For example, Applicants find no teaching in Gay, Zilberman or Zernik, alone or in combination of a processor that provides:

a modified version of said second-document having substantially the same arrangement of tabular text data and tabular numerical data as said second-document, said modified version of said second-document further including **indicia respectively corresponding to and indicating a) said numerical tabular delta data** that has been added to and deleted from said second-document relative to said first-document, and **b) said text tabular delta data** that has been added to and deleted from said second-document relative to said first-document

as recited in claim 1 (and in claims 28 and 29).

As discussed during the April 16, 2008 telephone interview, Applicants' representative does not see that Gay or Zernik disclose "numerical tabular data," let alone "numerical tabular delta data" or "indicia ...corresponding to and indicating a) said numerical tabular delta data..." as recited in the claims. In fact, on page 9 of the Office Action, the Examiner acknowledges that Gay does not teach "numerical tabular delta data..."

To compensate for the deficiencies of Gay, the Examiner relies on Zilberman, citing paras. [0059] and [0068] of Zilberman. As an initial matter, Applicants note that Zilberman is primarily directed to providing texts that *interpret* financial information. *See, e.g.,* Abstract, and para. [0037]; *see also* paras. [0031] to [0036], respectively corresponding to *interpretive texts* associated with illustrative financial information provided in Appendices F-K. Accordingly, Zilberman is not directed to providing visual indicia of relative changes between documents in a manner indicative, for example, of Applicants' claimed "numerical tabular delta data" and "indicia ...corresponding to and indicating a) said numerical tabular delta data..."

Appendices D and E of Zilberman respectively provide calculation values of a balance sheet and an income statement. Applicants have reviewed Appendices D and E, and do not find any indication, for example, of Applicants' claimed "indicia respectively corresponding to and indicating a) said numerical tabular delta data." This feature of Applicants' invention is illustrated, for example, in Figure 9 of the specification. Figure 9 shows tabular numerical delta data **483** highlighted in bold in the **Reserve** column. According to the legend in the lower left corner of Figure 9, the bold highlighting of number **483** indicates that this tabular numerical data has been added relative to a previous document.

Similarly, Figure 9 of Applicants' specification also shows tabular numerical delta data (~~323~~) in strikethrough format at the bottom of the **reversal** column. According to the legend in the lower left corner of Figure 9, the strikethrough indicates that this tabular numerical delta data has been deleted relative to a previous document.

Applicants' do not find any of these claimed features disclosed in Zilberman. Nor do Applicants find that Zernik compensates for the deficiencies of Zilberman in this regard. Accordingly and for at least this reason, Applicants request the Examiner to withdraw the rejection of independent claims 1, 29 and 30 under 35 U.S.C. § 103(a), and the respective dependent claims which depend therefrom.

Returning to the disclosure of Gay, Applicants have reviewed the Gay patent, and do not find any indication, for example, of Applicants' claimed "indicia respectively corresponding to and indicating...b) said text tabular delta data that has been added to and deleted from said second-document relative to said first-document." This feature of Applicants' invention is illustrated, for example, in Figure 9 of the specification. Figure 9 shows an example of text tabular delta data as footnote (a) highlighted in bold in the (reversal) column. Paragraph [0075] of Applicants' specification discloses that footnote (a) (also indicated by number 70 in Figure 9 and in paragraph [0074]) is additions data. According to the legend in the lower left corner of Figure 9, the bold highlighting of letter (a) indicates that this indicator has been added relative to a previous document.

Similarly, Figure 9 of Applicants' specification also shows text tabular delta data ~~Total net charge (reversal) of business restructuring~~ in strikethrough format towards the bottom of the first column of Figure 9. According to the legend in the lower left corner of Figure 9, the strikethrough indicates that this text tabular delta data has been deleted relative to a previous document.

Applicants' do not find any of these claimed feature disclosed in Gay. Accordingly and for at least these reasons, Applicants request the Examiner to withdraw the rejection of independent claims 1, 29 and 30 under 35 U.S.C. § 103(a), and the respective dependent claims which depend therefrom.

Turning to Zernik, Applicants have reviewed the Zernik patent, and do not find any indication, for example, of Applicants' claimed "a modified version of said second-document ...including indicia respectively corresponding to and indicating ... said text tabular delta data that has been added to and deleted from said second-document relative to said first-document."

This feature of Applicants' invention is illustrated, for example, in Figure 9 of the specification, as described above.

In contrast to the claimed invention, Applicants find that Figure 10 of Zernik, for example, discloses a cumbersome comparison scheme in which two documents are needed to identify respective changes between the two documents. A two-document comparison scheme is not the same as Applicants' claimed "a modified version of said second-document ...including indicia respectively corresponding to and indicating ... said text tabular delta data that has been added to and deleted from said second-document relative to said first-document." In contrast to the approach disclosed in Zernik, Applicants claimed invention recites and utilizes "a modified version of said second-document" – that is, a single document – to show changes between two documents. Accordingly and for at least these reasons, Applicants request the Examiner to withdraw the rejection of independent claims 1, 29 and 30 under 35 U.S.C. § 103(a), and the respective dependent claims which depend therefrom.

Applicants further note that dependent claims recite additional features that, in combination with other cited limitations, further distinguish the claimed invention over Gay, Zilberman, Zernik, and Horton, alone or in combination. For example, claims 12, 14, 20-24 and 44 recite "substitutions data." Figure 9 of Applicants' specification shows substitutions data Total business restructuring charges (reversals) and asset impairments, net in underline format towards the bottom of the first column of Figure 9. According to the legend in the lower left corner of Figure 9, the underline indicates that this text tabular delta data has been substituted relative to a previous document. As another example of substitutions data, Figure 9 also shows tabular numerical delta data 224 in underlined format towards the bottom of the **charge** column. Again, according to the legend in the lower left corner of Figure 9, the underlined indicates that this tabular numerical delta data has been substituted relative to a previous document.

Conclusion

Applicants respectfully submit that, as described above, the cited prior art does not show or suggest the combination of features recited in the claims. Applicants do not concede that the cited prior art shows any of the elements recited in the claims. However, Applicants have provided specific examples of elements in the claims that are clearly not present in the cited prior art.

Applicants strongly emphasize that one reviewing the prosecution history should not interpret any of the examples Applicants have described herein in connection with distinguishing over the prior art as limiting to those specific features in isolation. Rather, Applicants assert that it is the combination of elements recited in each of the claims, when each claim is interpreted as a whole, that is patentable. Applicants have emphasized certain features in the claims as clearly not present in the prior art, as discussed above. However, Applicants do not concede that other features in the claims are also not missing in the prior art. Rather, for the sake of simplicity, Applicants are providing examples of why each of the claims described above are distinguishable over the cited prior art.

For the reasons advanced above, issuance of a Notice of Allowance is respectfully requested.

Dated: July 3, 2008

Respectfully submitted,

By 

Gregory S. Discher

Registration No.: 42,488

COVINGTON & BURLING LLP

1201 Pennsylvania Avenue, N.W.

Washington, DC 20004-2401

(202) 662-6000

Attorneys for Applicant